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MAY 11 2007

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

STATE OF ILLINOIS  
Pollution Control Board

COLLINS & AIKMAN  
(Property Identification Number  
14-03-32-400-017)

Petitioner,

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY

Respondent.

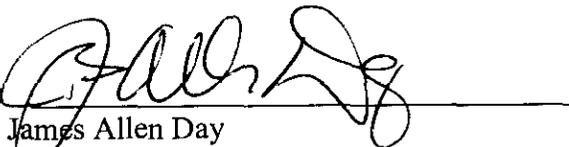
PCB 07- 111  
(Tax Certification)

APPEARANCE

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of the Respondent, Illinois Environmental Protection Agency.

ENVIRONMENTAL PROTECTION  
AGENCY OF THE STATE OF ILLINOIS

By



James Allen Day  
Assistant Counsel  
Division of Legal Counsel

DATED: May 9, 2007

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
217-782-5544



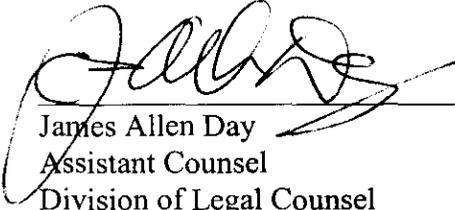
- 4) The water pollution control facilities in this request are located at Section 32, Township 22 North, Range 9 East of the 3<sup>rd</sup> Principal Meridian in Champaign County, Illinois and include the following two separate facilities for purposes of this recommendation:
  - (a) A storage area used to house the oil/water separator, which consists of 1,217 square feet and includes the roof, walls, and a secondary containment structure. (These facilities are further described in Exhibit A.)
  - (b) A structure that houses the re-grind equipment, which consists of 1,438 square feet and includes roof, walls, and floor. (These facilities are further described in Exhibit A.)
- 5) Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2004), defines “pollution control facilities” as: “any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.”
- 6) Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5 (2004).
- 7) With respect to the facilities described in Paragraph 4(a) above (storage area used to house the oil/water separator), and based on the information in the application and the purpose of the facilities (to house the oil/water separator, a device used to treat

process wastewater for pollution prevention purposes), it is the Illinois EPA's engineering judgment that the described facilities are "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200. Therefore, the facilities are eligible for tax certification from the Board.

8) With respect to the facilities described in Paragraph 4(b) above (a structure that houses the re-grind equipment), based on the information in the application and the purpose of the facilities (to house re-grind equipment), it is the Illinois EPA's engineering judgment that the described facilities are not "pollution control facilities," pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200. The primary purpose of this equipment is to process plastic and metal scrap into a more compact, desirable and marketable form for shipping and recycling. The re-grind equipment is not for the primary purpose of preventing pollution, since even in its absence the scrap plastic and metal would not end up in any wastestream or otherwise cause pollution. Therefore, the housing facilities for this equipment are not eligible for tax certification from the Board.

9) Therefore, the Illinois EPA recommends that the Board grant the requested tax certification for the facilities described in Paragraphs 4(a) above (storage area used to house the oil/water separator) and deny the requested tax certification for the facilities described in Paragraph 4(b) above (a structure that houses the re-grind equipment).

Illinois Environmental Protection Agency

By:   
James Allen Day  
Assistant Counsel  
Division of Legal Counsel

May 9, 2007

Illinois Environmental Protection Agency  
1021 North Grand Ave. E.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

State of Illinois  
Environmental Protection Agency

Subject: Collins & Aikman  
Data: Log No. TC-24-04  
Reviewed By: Leslie R. Lowry

Page 1 of 1

Date: 1-9-07

Applicant: Collins & Aikman  
250 Stephenson Highway  
Troy, MI 48083

Signed By: Sean O'Keefe  
Domestic Tax Manager  
(248) 733-4259

Contact: Eric Johnson, PE  
Deloitte Tax, LLP  
200 East Randolph Street  
Chicago, IL 60601  
(312) 486-1000

Facility Location: Collins & Aikman  
300 Shelhouse Dr.  
Rantoul, IL 61866  
Champaign County  
Section 32 T.22N, R.9E

Property ID Number: 14-03-32-400-017

Project:

The application was for roofing, floors, and walls associated with two waste management areas. The first area is a storage area for the oil/water separator. It is 1,217 square feet and has roof, walls, and a secondary containment.

The primary purpose of the storage area is to house the oil/water separator, which is used to treat process wastewater. Therefore this storage area is approved.

The second area is a structure that houses re-grind equipment. It is 1,438 square feet and includes roof, walls, and floor.

This equipment is used for grinding up waste plastics and metal to be shipped off for recycling. The equipment processes waste solids and is more process related and does not involve water or air pollution prevention. The primary purpose of the building is to house this equipment and this equipment is not a pollution control facility for water or air. Therefore this building is denied.

Action: Issue Tax Certification Approval



Global Headquarters  
250 Stephenson Hwy.  
Troy, MI 48083  
Phone: (248) 824-2500

**RECEIVED**  
SEP 30 2004

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY  
BOW/WPC/PERMIT SECTION

September 27, 2004

Mr. Thomas McSwiggin  
Permit Section  
Division of Water Pollution Control  
Illinois EPA  
PO Box 19276  
Springfield, IL 62794-9276

Dear Mr. McSwiggin:

Attached please find two sets of applications for water pollution control equipment at the Collins & Aikman location at 300 Shelhouse Drive in Rantoul, IL. The real property addressed by these applications includes roofing, floors, and walls associated with two waste management areas. Please note that there are no detailed specifications associated with these areas. They are locations that are used within the facility for waste management purposes.

If you have any questions regarding these applications, please direct them to Eric R. Johnson of Deloitte Tax, LLP at (312) 242-9093.

Sincerely,

A handwritten signature in black ink, appearing to read 'Sean O'Keefe', written over a horizontal line.

Sean O'Keefe  
Domestic Tax Manager

Enclosures

**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
POLLUTION CONTROL FACILITY**  
AIR  WATER

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY**  
P. O. Box 19276, Springfield, IL 62794-9276

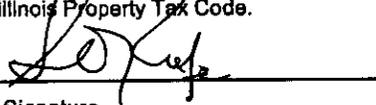
This Agency is authorized to request this information under Illinois Revised Statutes, 1979, Chapter, 120, Section 502a-5. Disclosure of this information is voluntary. However, failure to comply could prevent your application from being processed or could result in denial of your application for certification.

**RECEIVED**  
SEP 30 2004

FOR AGENCY USE		File No.	Date Received	Certification No.	Date
APPLICANT	Sec. A	Company Name <b>Collins &amp; Aikman (Rantoul Products - Textron)</b>		Person to Contact for Additional Details <b>Eric R. Johnson</b>	
		Person Authorized to Receive Certification <b>Sean O'Keefe</b>		Person to Contact for Additional Details <b>Eric R. Johnson</b>	
		Street Address <b>250 Stephenson Highway</b>		Street Address <b>200 East Randolph Street</b>	
		Municipality, State & Zip Code <b>Troy, MI 48083</b>		Municipality, State & Zip Code <b>Chicago, IL 60601</b>	
		Telephone Number <b>248-733-4259</b>		Telephone Number <b>312-242-9093</b>	
		Location of Facility Quarter Section      Township      Range		Municipality      Township	
		<b>32                      22N                      9E</b>		<b>Rantoul                      Ludlow</b>	
		Street Address <b>300 Shelhouse Drive</b>		County      Book Number <b>Champaign                      N/A</b>	
		Property Identification Number <b>14-03-32-400-017</b>		Parcel Number <b>14-03-32-400-017</b>	
MANUFACTURING OPERATIONS	Sec. B	Nature of Operations Conducted at the Above Location  <b>Interior parts and accessories for motor vehicles manufacturing.</b>			
		Water Pollution Control Construction Permit No. <b>N/A</b>	Date Issued		
		NPDES PERMIT No. <b>N/A</b>	Date Issued	Expiration Date	
		Air Pollution Control Construction Permit No. <b>N/A</b>	Date Issued		
		Air Pollution Control Operating Permit No. <b>96030103</b>	Date Issued <b>10/9/2001</b>		
MANUFACTURING PROCESS	Sec. C	Describe Unit Process  <b>Plastic injection molding.</b>			
		Materials Used in Process  <b>Plastics and plastic resins.</b>			
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D	Describe Pollution Abatement Control Facility  <b>Application is for structure that houses re-grind equipment. Structure covers 1438 square feet and includes roof, walls, and floor.</b>			

IL 532-0222  
APC 151 (Rev. 8/00)

Tax Certification for Pollution Control Facilities  
Page 1 of 2  
8/00

Sec. F POLLUTION CONTROL FACILITY - CONTAMINANTS  ACCOUNTING DATA	(1) Nature of Contaminants or Pollutants Facility eliminates the potential for chips and dust to mix with precipitation.			
			Material Retained, Captured or Recovered	
	Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE	
	None			
	(2) Point(s) of Waste Water Discharge None			
	Plans and Specifications Attached		Yes No No	
	(3)	Are contaminants (or residues) collected by the control facility?	Yes No No	
	(4)	Date installation completed <u>pre-2000</u> status of installation on date of application <u>installed</u>		
(5)	a. FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 33,800		
	b. NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 0		
	c. PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 0		
	d. PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 0		
	e. PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 0/8		
Sec. F SIGNATURE	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
		<u>DOMESTIC TAX MANAGER</u>		
	Signature	Title		
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.			
Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)			
Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.			
Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the pollution control facility. Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an average analysis of the influent and effluent of the control facility stating the collection efficiency.			
INSTRUCTIONS	Sec. E List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.			
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
		Submit to:	Attention:	Attention:
		Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Thomas McSwiggin Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control

**APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT)  
POLLUTION CONTROL FACILITY**

AIR  WATER

**ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
P. O. Box 19276, Springfield, IL 62794-9276**

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	Telephone Number <b>248-733-4259</b>		Telephone Number <b>312-242-9093</b>
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	Materials Used in Process  <b>Plastics and plastic resins.</b>		
Sec. D  POLLUTION CONTROL FACILITY DESCRIPTION	Describe Pollution Abatement Control Facility  <b>Storage area for used oil and oil/water separator. Area is 1217 square feet and has roof, walls, and secondary containment.</b>		



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MAY 11 2007

STATE OF ILLINOIS  
Pollution Control Board

STATE OF ILLINOIS )

COUNTY OF SANGAMON )

**PROOF OF SERVICE**

I, the undersigned, on oath state that I have served the attached **APPEARANCE AND RECOMMENDATION**, upon the person to whom it is directed, by placing a copy in an envelope addressed to:

Dorothy M. Gunn, Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

Collins & Aikman  
c/o Sean O' Keefe  
250 Stephenson Highway  
Troy, Michigan 48083

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

and mailing it from Springfield, Illinois on May 8, 2007 with sufficient postage affixed for first class mail.

*Maria Vilmor*

SUBSCRIBED AND SWORN TO BEFORE ME

this ninth day of May, 2007

*Brenda Boehner*  
Notary Public

